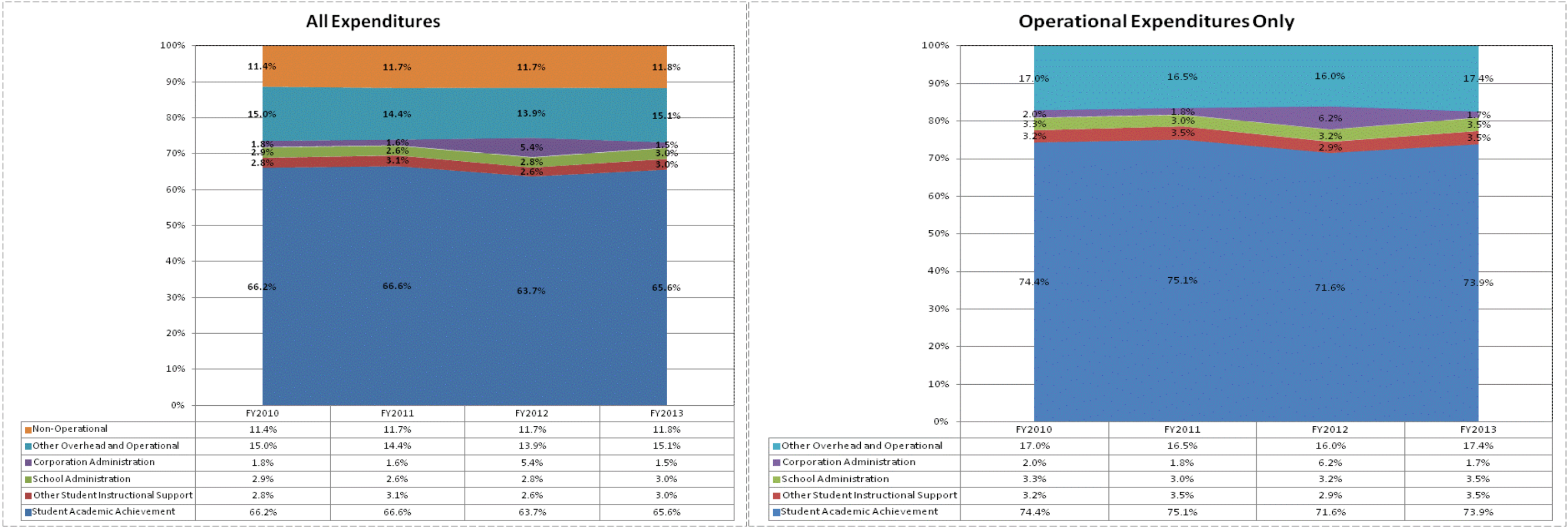


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Muncie Community Schools (1970)

Muncie Community Schools (1970)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$53,902,279	54.5%	\$59,744,877	59.8%	\$59,240,658	63.7%	\$59,533,389	65.6%
Student Instructional Support	\$6,324,275	6.4%	\$5,407,720	5.4%	\$4,982,192	5.4%	\$5,503,737	6.1%
Overhead and Operational	\$27,017,910	27.3%	\$16,308,454	16.3%	\$17,942,026	19.3%	\$14,984,306	16.5%
Nonoperational	\$11,630,694	11.8%	\$18,443,324	18.5%	\$10,859,644	11.7%	\$10,700,693	11.8%
Grand Total	\$98,875,159		\$99,904,374		\$93,024,521		\$90,722,125	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	60.9%	65.2%	69.0%	71.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Muncie Community Schools (1970)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$447,564	\$1,436,140	\$1,937,043	\$2,055,522	359%	43%	6%
11100 Regular Programs; Elementary	\$11,392,972	\$14,820,977	\$13,555,594	\$12,387,903	9%	-16%	-9%
11200 Regular Programs; Middle/Junior High	\$4,800,778	\$6,918,693	\$6,597,823	\$6,447,220	34%	-7%	-2%
11300 Regular Programs; High School	\$6,161,940	\$9,799,958	\$8,345,386	\$8,141,682	32%	-17%	-2%
11430 Vocational Education; Distributive Education	\$112,585	\$64,322	\$81,731	\$666	-99%	-99%	-99%
11510 Vocational Education; Cooperative Education	\$100,908	\$55,734	\$0	\$0	-100%	-100%	N/A
11520 Vocational Education; Area School Participation	\$2,653,963	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$961,666	\$1,543,064	\$1,734,134	\$1,656,346	72%	7%	-4%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$846,584	\$1,233,088	N/A	N/A	46%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$667,532	\$0	\$0	N/A	-100%	N/A
11910 Other Regular Programs; Competency Testing	\$658,230	\$3,761,292	\$5,086,683	\$6,070,042	> 500%	61%	19%
12110 Gifted And Talented; Gifted and Talented	\$248,868	\$345,286	\$288,972	\$426,557	71%	24%	48%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,179,750	\$878,400	\$936,418	\$757,047	-36%	-14%	-19%
12220 Mental Disabilities; Moderate Mental Disabilities	\$223,457	\$556,780	\$642,737	\$715,924	220%	29%	11%
12230 Mental Disabilities; Severe Mental Disabilities	\$81,485	\$89,011	\$65,741	\$75,243	-8%	-15%	14%
12310 Physical Impairment; Orthopedic Impairment	\$79,597	\$0	\$0	\$0	-100%	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$6,905	\$13,116	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$8,679	\$42,455	\$43,462	N/A	401%	2%
12340 Physical Impairment; Hearing Impairment	\$46,285	\$61,297	\$61,078	\$61,473	33%	0%	1%
12350 Physical Impairment; Homebound	\$37,299	\$63,658	\$48,611	\$51,217	37%	-20%	5%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$323,063	\$418,098	\$424,972	\$424,795	31%	2%	0%
12510 Culturally Different; Communication Disorders	\$569,900	\$646,768	\$461,135	\$561,341	-2%	-13%	22%
12520 Culturally Different; Compensatory	\$459	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$1,115,642	\$1,359,685	\$1,152,301	\$1,108,236	-1%	-18%	-4%
12710 Equal Opportunity At Risk	\$60,291	\$373,576	\$366,648	\$365,843	> 500%	-2%	0%
12810 Special Education Preschool	\$625,431	\$652,636	\$924,270	\$762,317	22%	17%	-18%
12900 Other Special Programs	\$1,346,917	\$3,482,129	\$4,100,700	\$4,034,799	200%	16%	-2%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$103,023	\$0	\$0	N/A	-100%	N/A
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$412,130	\$461,273	\$96,308	\$49,004	-88%	-89%	-49%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$310,481	\$127,107	\$431,961	\$621,815	100%	389%	44%
14100 Summer School Programs; Elementary	\$1,896	\$47,272	\$14,861	\$23,034	> 500%	-51%	55%
14200 Summer School Programs; Middle/Junior High School	\$0	\$37,088	\$10,567	\$0	N/A	-100%	-100%
14300 Summer School Programs; High School	\$113,998	\$149,228	\$84,977	\$66,200	-42%	-56%	-22%
16100 Remediation Testing	\$135,128	\$132,382	\$149,009	\$154,845	15%	17%	4%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$796,184	\$207,330	\$1,109,878	N/A	39%	435%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$553,615	\$469,112	\$534,443	N/A	-3%	14%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$5,802,125	\$5,901,305	\$5,434,583	N/A	-6%	-8%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,030,478	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,244,884	\$1,592,847	\$2,234,576	\$2,170,358	74%	36%	-3%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,719	\$60,747	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$12,073	\$11,410	N/A	N/A	-5%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$527	\$1,812	\$29,857	\$7,681	> 500%	324%	-74%
22210 Library/Media Services; Service Area Direction	\$1,910	\$147,034	\$23,899	\$0	-100%	-100%	-100%
22220 Library/Media Services; School Library	\$509,077	\$537,636	\$551,795	\$554,520	9%	3%	0%
22250 Library/Media Services; Computer Assisted Instruction Services	\$22	\$0	\$0	\$0	-100%	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$270,706	\$230,855	\$283,141	N/A	5%	23%
22360 Instruction, Related Technology; Network Support	\$462,258	\$613,162	\$530,525	\$687,881	49%	12%	30%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$280,949	\$536,001	\$404,568	N/A	44%	-25%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$9,536	\$13,460	\$32,100	N/A	237%	138%
22900 Other Support Service, Instructional Staff	\$0	\$4,319	\$11,174	\$7,205	N/A	67%	-36%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Muncie Community Schools (1970)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26497 2007 Account Code - Teachers Retirement Fund	\$2,260,120	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$40,721,584	\$59,744,877	\$59,240,658	\$59,533,389	46%	0%	0%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$12,951	\$0	\$0	\$0	-100%	N/A	N/A
21130 Attendance and Social Work Services; Social Work Services	\$63,688	\$46,198	\$0	\$0	-100%	-100%	N/A
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$2,840	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$64,474	\$62,588	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$946,317	\$1,066,336	\$821,384	\$1,230,832	30%	15%	50%
21310 Health Services; Service Area Direction	\$3,280	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$49,814	\$49,821	\$50,661	\$32,939	-34%	-34%	-35%
21340 Health Services; Nurse Services	\$577,065	\$718,158	\$763,214	\$740,935	28%	3%	-3%
21420 Psychological Testing	\$233,574	\$248,848	\$168,549	\$235,629	1%	-5%	40%
21810 Special Education Administration; Service Area Direction	\$382,019	\$589,388	\$481,472	\$410,889	8%	-30%	-15%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$91,236	\$115,189	N/A	N/A	26%
21910 Other Support Services, Students; Service Area Direction	\$10,600	\$101,786	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$2,151,349	\$2,524,597	\$2,605,677	\$2,737,325	27%	8%	5%
Student Instructional Support Total	\$4,497,971	\$5,407,720	\$4,982,192	\$5,503,737	22%	2%	10%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$557	\$23,928	\$33,964	\$27,621	> 500%	15%	-19%
23120 Board of Education; Service Area Assistants	\$13,853	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$23,138	\$25,455	\$32,951	\$22,155	-4%	-13%	-33%
23160 Board of Education; Promotion Expenses	\$2,219	\$6,870	\$23,855	\$16,795	> 500%	144%	-30%
23190 Board of Education; Other Governing Body Services	\$0	\$22,436	\$0	\$0	N/A	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$533,997	\$762,823	\$338,303	\$339,815	-36%	-55%	0%
23220 Executive Administration; Community Relations	\$38,453	\$50,180	\$43,225	\$63,490	65%	27%	47%
25110 Fiscal Services; Office of The Business Manager	\$133,908	\$241,870	\$212,192	\$171,473	28%	-29%	-19%
25150 Fiscal Services; Payroll Services	\$39,506	\$49,400	\$51,589	\$54,217	37%	10%	5%
25160 Fiscal Services; Financial Accounting	\$59,805	\$92,406	\$99,267	\$104,948	75%	14%	6%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$136	\$233	\$677	N/A	398%	190%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$10	\$0	N/A	N/A	-100%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$54,182	\$71,873	\$47,767	\$50,409	-7%	-30%	6%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$27,205	\$36,721	\$41,694	\$45,089	66%	23%	8%
25300 Printing, Publishing, and Duplicating Services	\$74,458	\$937	\$0	\$0	-100%	-100%	N/A
25400 Planning, Research, Development and Evaluation	\$2,692	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$343,726	\$3,984,596	\$341,832	N/A	-1%	-91%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$3,611	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$670	\$0	\$0	\$0	-100%	N/A	N/A
25920 Ditch Assessments	\$467	\$14,231	\$84,641	\$82,621	> 500%	481%	-2%
25990 Other Support Services, Central	\$11,013,770	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,598,592	\$7,197,453	\$6,143,442	\$6,052,447	-8%	-16%	-1%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$364,670	\$273,958	\$219,504	\$204,308	-44%	-25%	-7%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,218	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$309,963	\$418,683	\$386,552	\$420,936	36%	1%	9%
26700 Operation and Maintenance of Plant Services; Insurance	\$401,197	\$390,675	\$361,928	\$381,593	-5%	-2%	5%
27010 Student Transportation; Service Area Direction	\$368,009	\$351,135	\$35,008	\$53,308	-86%	-85%	52%
27100 Student Transportation; Vehicle Operation	\$26,437	\$73,693	\$70,446	\$124,514	371%	69%	77%
27200 Student Transportation; Monitoring Services	\$42,956	\$28,608	\$0	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$115,001	\$184,849	\$152,687	\$151,682	32%	-18%	-1%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$3,135	\$4,990	N/A	N/A	59%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Muncie Community Schools (1970)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27500 Student Transportation; Insurance on Buses	\$2,520	\$0	\$0	\$2,565	2%	N/A	N/A
27700 Student Transportation; Contracted Transportation Services	\$2,350,689	\$2,375,519	\$2,462,719	\$2,529,132	8%	6%	3%
27900 Student Transportation; Other Student Transportation Services	\$0	\$1,835	\$0	\$0	N/A	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$1,176,409	\$2,007,879	\$1,907,893	\$2,480,474	111%	24%	30%
31400 Food Services Operations; Food Purchases	\$1,263,639	\$1,257,563	\$1,201,313	\$1,240,941	-2%	-1%	3%
31900 Other Food Services	\$0	\$0	\$3,113	\$16,275	N/A	N/A	423%
Overhead and Operational Total	\$25,042,179	\$16,308,454	\$17,942,026	\$14,984,306	-40%	-8%	-16%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$61,362	\$102,451	\$149,852	\$83,441	36%	-19%	-44%
33200 Community Recreation	\$63,651	\$62,622	\$61,245	\$129	-100%	-100%	-100%
33300 Civic Services	\$0	\$0	\$965	\$3,075	N/A	N/A	219%
33400 Athletic Coaches	\$183,900	\$239,149	\$249,978	\$264,481	44%	11%	6%
33910 High School Band Uniforms	\$0	\$4,047	\$3,977	\$2,639	N/A	-35%	-34%
33940 Child Care Services	\$203,745	\$234,869	\$215,278	\$200,860	-1%	-14%	-7%
33990 Other Community Services; Other	\$286,573	\$299,834	\$90,532	\$5,308	-98%	-98%	-94%
43000 Facilities Acquisition and Construction; Professional Services	\$43,188	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$4,122,704	\$7,614,236	\$1,430,545	\$1,559,828	-62%	-80%	9%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$286,883	\$0	\$0	\$0	-100%	N/A	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$534,250	\$744,870	\$466,727	\$620,377	16%	-17%	33%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$63,105	\$111,289	\$74,953	\$86,580	37%	-22%	16%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$10,800	\$0	\$0	N/A	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$8,000	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$625,616	\$948,425	\$345,900	\$96,739	-85%	-90%	-72%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$75,345	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$575,000	\$650,000	\$680,000	N/A	18%	5%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$663,990	\$194,786	\$0	\$0	-100%	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$191,709	\$111,908	\$80,474	N/A	-58%	-28%
52200 Debt Services; Interest on Debt; Temporary Loans	\$200,239	\$144,561	\$40,416	\$51,458	-74%	-64%	27%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$248,960	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,613,771	\$3,701,073	\$4,180,000	\$4,400,000	22%	19%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,260,281	\$2,783,000	\$2,556,525	N/A	-22%	-8%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$121	\$169	\$80	N/A	-34%	-53%
60700 Nonprogramed Charges; Scholarships	\$0	\$3,200	\$4,200	\$8,700	N/A	172%	107%
Nonoperational Total	\$11,285,283	\$18,443,324	\$10,859,644	\$10,700,693	-5%	-42%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$845,882	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$3,228,904	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$280,454	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$12,941,737	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$31,165	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$17,328,142	\$0	\$0	\$0	N/A	N/A	N/A